

LAMPIRAN

Lampiran 1 :

Daftar Sampel Penelitian

No	Kode Perusahaan	Nama Perusahaan
1.	APLI	PT Asiaplast Industries Tbk
2.	BAPA	PT Bekasi Asri Pemula Tbk
3.	BMTR	PT Global Mediacom Tbk
4.	BTON	PT Betonjaya Manunggal Tbk
5.	CSAP	PT Catur Sentosa Adiprana Tbk
6.	DGIK	PT Nusa Konstruksi Enjiniring Tbk
7.	DSFI	PT Dharma Samudera Fishing Industries Tbk
8.	GJTL	PT Gajah Tunggal Tbk
9.	INAI	PT Indal Aluminium Industry
10.	JAWA	PT J.A. Wattie Tbk
11.	JTPE	PT Jasuindo Tiga Perkasa Tbk
12.	KICI	PT Kedauang Indah Can Tbk
13.	KONI	PT Perdana Bangun Pusaka Tbk
14.	LAPD	PT Leyand International Tbk
15.	LMPI	PT Langgeng Makmur Industri Tbk
16.	LMSH	PT Lionmesh Prima Tbk
17.	LTLS	PT Lautan Luas Tbk
18.	MICE	PT Multi Indocitra Tbk
19.	MIDI	PT Midi Utama Indonesia Tbk

20.	MKPI	PT Metropolitan Kentjana Tbk
21.	MLIA	PT Mulia Industrindo Tbk
22.	MNCN	PT Media Nusantara Citra Tbk
23.	MTDL	PT Metrodata Electronics Tbk
24.	NIPS	PT Nipress Tbk
25.	OCAP	PT Onix Capital Tbk
26.	PGLI	PT Pembangunan Graha Lestari Indah Tbk
27.	PNSE	PT Pudjiadi And Sons Tbk
28.	PRAS	PT Prima Alloy Steel Universal Tbk
29.	PSDN	PT Prasadha Aneka Niaga Tbk
30.	RALS	PT Ramayana Lestari Sentosa Tbk
31.	RBMS	PT Ristia Bintang Mahkota Sejati Tbk
32.	SONA	PT Sona Topas Tourism Industry Tbk
33.	TBIG	PT Tower Bersama Infrastructure Tbk
34.	TBLA	PT Tunas Baru Lampung Tbk
35.	TOTL	PT Total Bangun Persada Tbk
36.	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk
37.	WICO	PT Wicaksana Overseas International Tbk
38.	YPAS	PT Yanaprima Hasta Persada Tbk

Lampiran 2 :

Data Penelitian Seluruh Sampel Perusahaan

1. Manajemen Laba

No	Kode Perusahaan	Tahun	Manajemen Laba
1	APLI	2010	0,5062696
2	APLI	2011	0,0805872
3	APLI	2016	0,0888408
4	APLI	2017	0,0738384
5	BAPA	2010	0,0676824
6	BAPA	2011	0,0942672
7	BAPA	2016	0,0921684
8	BAPA	2017	0,0952704
9	BMTR	2010	0,0834144
10	BMTR	2011	0,079356
11	BMTR	2016	0,107172
12	BMTR	2017	0,094176
13	BTON	2010	0,1011072
14	BTON	2011	0,0690048
15	BTON	2016	0,0986448
16	BTON	2017	0,0863328
17	CSAP	2010	0,056784
18	CSAP	2011	0,0739752
19	CSAP	2016	0,0676824
20	CSAP	2017	0,0618
21	DGIK	2010	0,05382
22	DGIK	2011	0,1151064
23	DGIK	2016	0,1193472
24	DGIK	2017	0,0870624
25	DSFI	2010	0,074112
26	DSFI	2011	0,0806784
27	DSFI	2016	0,0813624
28	DSFI	2017	0,0929904
29	GJTL	2010	0,0611616
30	GJTL	2011	0,0819552
31	GJTL	2016	0,072744
32	GJTL	2017	0,1013808
33	INAI	2010	0,2288328
34	INAI	2011	0,0372216
35	INAI	2016	0,0711936
36	INAI	2017	0,0251256

No	Kode Perusahaan	Tahun	Manajemen Laba
37	JAWA	2010	0,093948
38	JAWA	2011	0,0927168
39	JAWA	2016	0,6540032
40	JAWA	2017	0,0913725
41	JTPE	2010	0,1381344
42	JTPE	2011	0,0952248
43	JTPE	2016	0,0670896
44	JTPE	2017	0,0980976
45	KICI	2010	0,1423296
46	KICI	2011	0,087336
47	KICI	2016	0,0717864
48	KICI	2017	0,0908472
49	KONI	2010	0,1027032
50	KONI	2011	0,097368
51	KONI	2016	0,0843264
52	KONI	2017	0,0951792
53	LAPD	2010	-2,799828
54	LAPD	2011	0,0843264
55	LAPD	2016	0,3717587
56	LAPD	2017	0,0993288
57	LMPI	2010	0,0731544
58	LMPI	2011	0,072288
59	LMPI	2016	0,0853752
60	LMPI	2017	0,1079016
61	LMSH	2010	0,13071246
62	LMSH	2011	0,036948
63	LMSH	2016	0,1011984
64	LMSH	2017	0,100788
65	LTLS	2010	-0,029628
66	LTLS	2011	0,0439704
67	LTLS	2016	0,0808608
68	LTLS	2017	0,0814992
69	MICE	2010	0,2443256
70	MICE	2011	0,0869256
71	MICE	2016	0,0866976
72	MICE	2017	0,091668
73	MIDI	2010	0,0931728
74	MIDI	2011	0,0870168
75	MIDI	2016	0,085968
76	MIDI	2017	0,0924432
77	MKPI	2010	0,0968208
78	MKPI	2011	0,0919416
79	MKPI	2016	0,093948

No	Kode Perusahaan	Tahun	Manajemen Laba
80	MKPI	2017	0,0959544
81	MLIA	2010	0,0992832
82	MLIA	2011	0,090756
83	MLIA	2016	0,0929448
84	MLIA	2017	0,0894792
85	MNCN	2010	0,11825863
86	MNCN	2011	0,0762552
87	MNCN	2016	0,0107616
88	MNCN	2017	0,0968664
89	MTDL	2010	0,111048
90	MTDL	2011	-0,046512
91	MTDL	2016	0,0908928
92	MTDL	2017	0,071832
93	NIPS	2010	0,0562368
94	NIPS	2011	0,05154
95	NIPS	2016	0,0892968
96	NIPS	2017	0,0918048
97	OCAP	2010	-0,0117648
98	OCAP	2011	-0,0277584
99	OCAP	2016	0,1571496
100	OCAP	2017	0,0735648
101	PGLI	2010	0,03545729
102	PGLI	2011	0,057468
103	PGLI	2016	0,0874728
104	PGLI	2017	0,1091328
105	PNSE	2010	0,0920784
106	PNSE	2011	0,098508
107	PNSE	2016	0,0971856
108	PNSE	2017	0,0979152
109	PRAS	2010	0,1387272
110	PRAS	2011	0,0742944
111	PRAS	2016	0,091896
112	PRAS	2017	0,0914856
113	PSDN	2010	0,0515856
114	PSDN	2011	0,1053024
115	PSDN	2016	0,0815448
116	PSDN	2017	0,0755712
117	RALS	2010	1,2327168
118	RALS	2011	0,0961824
119	RALS	2016	0,0942216
120	RALS	2017	0,0954528
121	RBMS	2010	0,0920328
122	RBMS	2011	0,09258

No	Kode Perusahaan	Tahun	Manajemen Laba
123	RBMS	2016	0,0994656
124	RBMS	2017	0,0140568
125	SONA	2010	0,0260496
126	SONA	2011	0,143424
127	SONA	2016	0,0949056
128	SONA	2017	0,097368
129	TBIG	2010	0,0891144
130	TBIG	2011	0,0946776
131	TBIG	2016	0,100104
132	TBIG	2017	0,098508
133	TBLA	2010	-0,7683024
134	TBLA	2011	-0,1954561
135	TBLA	2016	0,0798576
136	TBLA	2017	0,075936
137	TOTL	2010	-0,22567365
138	TOTL	2011	0,0930816
139	TOTL	2016	0,0833688
140	TOTL	2017	0,2226366
141	ULTJ	2010	0,0919416
142	ULTJ	2011	0,10024053
143	ULTJ	2016	0,0773952
144	ULTJ	2017	0,148668
145	WICO	2010	0,0087672
146	WICO	2011	0,2032968
147	WICO	2016	0,061572
148	WICO	2017	0,0752976
149	YPAS	2010	0,0764832
150	YPAS	2011	0,0721056
151	YPAS	2016	0,0929904
152	YPAS	2017	0,0400944

2. Konvergensi IFRS

No	Kode Perusahaan	Tahun	Konvergensi IFRS
1	APLI	2010	0
2	APLI	2011	0
3	APLI	2016	1
4	APLI	2017	1
5	BAPA	2010	0
6	BAPA	2011	0
7	BAPA	2016	1
8	BAPA	2017	1
9	BMTR	2010	0
10	BMTR	2011	0
11	BMTR	2016	1
12	BMTR	2017	1
13	BTON	2010	0
14	BTON	2011	0
15	BTON	2016	1
16	BTON	2017	1
17	CSAP	2010	0
18	CSAP	2011	0
19	CSAP	2016	1
20	CSAP	2017	1
21	DGIK	2010	0
22	DGIK	2011	0
23	DGIK	2016	1
24	DGIK	2017	1
25	DSFI	2010	0
26	DSFI	2011	0
27	DSFI	2016	1
28	DSFI	2017	1
29	GJTL	2010	0
30	GJTL	2011	0
31	GJTL	2016	1
32	GJTL	2017	1
33	INAI	2010	0
34	INAI	2011	0
35	INAI	2016	1
36	INAI	2017	1
37	JAWA	2010	0
38	JAWA	2011	0
39	JAWA	2016	1
40	JAWA	2017	1
41	JTPE	2010	0

No	Kode Perusahaan	Tahun	Konvergensi IFRS
42	JTPE	2011	0
43	JTPE	2016	1
44	JTPE	2017	1
45	KICI	2010	0
46	KICI	2011	0
47	KICI	2016	1
48	KICI	2017	1
49	KONI	2010	0
50	KONI	2011	0
51	KONI	2016	1
52	KONI	2017	1
53	LAPD	2010	0
54	LAPD	2011	0
55	LAPD	2016	1
56	LAPD	2017	1
57	LMPI	2010	0
58	LMPI	2011	0
59	LMPI	2016	1
60	LMPI	2017	1
61	LMSH	2010	0
62	LMSH	2011	0
63	LMSH	2016	1
64	LMSH	2017	1
65	LTLS	2010	0
66	LTLS	2011	0
67	LTLS	2016	1
68	LTLS	2017	1
69	MICE	2010	0
70	MICE	2011	0
71	MICE	2016	1
72	MICE	2017	1
73	MIDI	2010	0
74	MIDI	2011	0
75	MIDI	2016	1
76	MIDI	2017	1
77	MKPI	2010	0
78	MKPI	2011	0
79	MKPI	2016	1
80	MKPI	2017	1
81	MLIA	2010	0
82	MLIA	2011	0
83	MLIA	2016	1
84	MLIA	2017	1

No	Kode Perusahaan	Tahun	Konvergensi IFRS
85	MNCN	2010	0
86	MNCN	2011	0
87	MNCN	2016	1
88	MNCN	2017	1
89	MTDL	2010	0
90	MTDL	2011	0
91	MTDL	2016	1
92	MTDL	2017	1
93	NIPS	2010	0
94	NIPS	2011	0
95	NIPS	2016	1
96	NIPS	2017	1
97	OCAP	2010	0
98	OCAP	2011	0
99	OCAP	2016	1
100	OCAP	2017	1
101	PGLI	2010	0
102	PGLI	2011	0
103	PGLI	2016	1
104	PGLI	2017	1
105	PNSE	2010	0
106	PNSE	2011	0
107	PNSE	2016	1
108	PNSE	2017	1
109	PRAS	2010	0
110	PRAS	2011	0
111	PRAS	2016	1
112	PRAS	2017	1
113	PSDN	2010	0
114	PSDN	2011	0
115	PSDN	2016	1
116	PSDN	2017	1
117	RALS	2010	0
118	RALS	2011	0
119	RALS	2016	1
120	RALS	2017	1
121	RBMS	2010	0
122	RBMS	2011	0
123	RBMS	2016	1
124	RBMS	2017	1
125	SONA	2010	0
126	SONA	2011	0
127	SONA	2016	1

No	Kode Perusahaan	Tahun	Konvergensi IFRS
128	SONA	2017	1
129	TBIG	2010	0
130	TBIG	2011	0
131	TBIG	2016	1
132	TBIG	2017	1
133	TBLA	2010	0
134	TBLA	2011	0
135	TBLA	2016	1
136	TBLA	2017	1
137	TOTL	2010	0
138	TOTL	2011	0
139	TOTL	2016	1
140	TOTL	2017	1
141	ULTJ	2010	0
142	ULTJ	2011	0
143	ULTJ	2016	1
144	ULTJ	2017	1
145	WICO	2010	0
146	WICO	2011	0
147	WICO	2016	1
148	WICO	2017	1
149	YPAS	2010	0
150	YPAS	2011	0
151	YPAS	2016	1
152	YPAS	2017	1

3. Proporsi Dewan Komisaris Independen (PDKI)

No	Kode Perusahaan	Tahun	PDKI
1	APLI	2010	0,333
2	APLI	2011	0,333
3	APLI	2016	0,333
4	APLI	2017	0,333
5	BAPA	2010	0,5
6	BAPA	2011	0,333
7	BAPA	2016	0,333
8	BAPA	2017	0,333
9	BMTR	2010	0,375
10	BMTR	2011	0,286
11	BMTR	2016	0,6
12	BMTR	2017	0,75
13	BTON	2010	0,5
14	BTON	2011	0,5
15	BTON	2016	0,5
16	BTON	2017	0,5
17	CSAP	2010	0,4
18	CSAP	2011	0,4
19	CSAP	2016	0,4
20	CSAP	2017	0,333
21	DGIK	2010	0,2
22	DGIK	2011	0,2
23	DGIK	2016	0,4
24	DGIK	2017	0,4
25	DSFI	2010	0,5
26	DSFI	2011	0,5
27	DSFI	2016	0,5
28	DSFI	2017	0,5
29	GJTL	2010	0,375
30	GJTL	2011	0,375
31	GJTL	2016	0,25
32	GJTL	2017	0,25
33	INAI	2010	0,4
34	INAI	2011	0,4
35	INAI	2016	0,25
36	INAI	2017	0,5
37	JAWA	2010	0,333
38	JAWA	2011	0,333
39	JAWA	2016	0,333
40	JAWA	2017	0,333
41	JTPE	2010	0,25

No	Kode Perusahaan	Tahun	PDKI
42	JTPE	2011	0,5
43	JTPE	2016	0,5
44	JTPE	2017	0,5
45	KICI	2010	0,333
46	KICI	2011	0,333
47	KICI	2016	0,333
48	KICI	2017	0,333
49	KONI	2010	0,333
50	KONI	2011	0,333
51	KONI	2016	0,333
52	KONI	2017	0,333
53	LAPD	2010	0,5
54	LAPD	2011	0,5
55	LAPD	2016	0,5
56	LAPD	2017	0,5
57	LMPI	2010	0,5
58	LMPI	2011	0,5
59	LMPI	2016	0,5
60	LMPI	2017	0,5
61	LMSH	2010	0,333
62	LMSH	2011	0,333
63	LMSH	2016	0,333
64	LMSH	2017	0,333
65	LTLS	2010	0,4
66	LTLS	2011	0,4
67	LTLS	2016	0,625
68	LTLS	2017	0,5
69	MICE	2010	0,333
70	MICE	2011	0,333
71	MICE	2016	0,333
72	MICE	2017	0,333
73	MIDI	2010	0,333
74	MIDI	2011	0,667
75	MIDI	2016	0,5
76	MIDI	2017	0,333
77	MKPI	2010	0,385
78	MKPI	2011	0,385
79	MKPI	2016	0,385
80	MKPI	2017	0,385
81	MLIA	2010	0,333
82	MLIA	2011	0,333
83	MLIA	2016	0,4
84	MLIA	2017	0,4

No	Kode Perusahaan	Tahun	PDKI
85	MNCN	2010	0,4
86	MNCN	2011	0,4
87	MNCN	2016	0,333
88	MNCN	2017	0,333
89	MTDL	2010	0,333
90	MTDL	2011	0,333
91	MTDL	2016	0,333
92	MTDL	2017	0,333
93	NIPS	2010	0,333
94	NIPS	2011	0,333
95	NIPS	2016	0,333
96	NIPS	2017	0,333
97	OCAP	2010	0,5
98	OCAP	2011	0,5
99	OCAP	2016	0,333
100	OCAP	2017	0,333
101	PGLI	2010	0,333
102	PGLI	2011	0,333
103	PGLI	2016	0,333
104	PGLI	2017	0,333
105	PNSE	2010	0,333
106	PNSE	2011	0,333
107	PNSE	2016	0,333
108	PNSE	2017	0,333
109	PRAS	2010	0,333
110	PRAS	2011	0,333
111	PRAS	2016	0,333
112	PRAS	2017	0,333
113	PSDN	2010	0,333
114	PSDN	2011	0,333
115	PSDN	2016	0,333
116	PSDN	2017	0,333
117	RALS	2010	0,5
118	RALS	2011	0,5
119	RALS	2016	0,4
120	RALS	2017	0,4
121	RBMS	2010	0,333
122	RBMS	2011	0,333
123	RBMS	2016	0,5
124	RBMS	2017	0,25
125	SONA	2010	0,333
126	SONA	2011	0,333
127	SONA	2016	0,428

No	Kode Perusahaan	Tahun	PDKI
128	SONA	2017	0,428
129	TBIG	2010	0,4
130	TBIG	2011	0,4
131	TBIG	2016	0,5
132	TBIG	2017	0,5
133	TBLA	2010	0,333
134	TBLA	2011	0,333
135	TBLA	2016	0,333
136	TBLA	2017	0,333
137	TOTL	2010	0,333
138	TOTL	2011	0,333
139	TOTL	2016	0,333
140	TOTL	2017	0,333
141	ULTJ	2010	0,333
142	ULTJ	2011	0,333
143	ULTJ	2016	0,333
144	ULTJ	2017	0,333
145	WICO	2010	0,333
146	WICO	2011	0,333
147	WICO	2016	0,333
148	WICO	2017	0,4
149	YPAS	2010	0,333
150	YPAS	2011	0,333
151	YPAS	2016	0,333
152	YPAS	2017	0,333

4. Ukuran Dewan Komisaris (UDK)

No	Kode Perusahaan	Tahun	UDK
1	APLI	2010	3
2	APLI	2011	3
3	APLI	2016	3
4	APLI	2017	3
5	BAPA	2010	2
6	BAPA	2011	3
7	BAPA	2016	3
8	BAPA	2017	3
9	BMTR	2010	8
10	BMTR	2011	7
11	BMTR	2016	5
12	BMTR	2017	4
13	BTON	2010	2
14	BTON	2011	2
15	BTON	2016	2
16	BTON	2017	2
17	CSAP	2010	5
18	CSAP	2011	5
19	CSAP	2016	5
20	CSAP	2017	6
21	DGIK	2010	5
22	DGIK	2011	5
23	DGIK	2016	5
24	DGIK	2017	5
25	DSFI	2010	2
26	DSFI	2011	2
27	DSFI	2016	2
28	DSFI	2017	2
29	GJTL	2010	8
30	GJTL	2011	8
31	GJTL	2016	8
32	GJTL	2017	8
33	INAI	2010	5
34	INAI	2011	5
35	INAI	2016	4
36	INAI	2017	4
37	JAWA	2010	3
38	JAWA	2011	3
39	JAWA	2016	3
40	JAWA	2017	3
41	JTPE	2010	4

No	Kode Perusahaan	Tahun	UDK
42	JTPE	2011	4
43	JTPE	2016	2
44	JTPE	2017	2
45	KICI	2010	3
46	KICI	2011	3
47	KICI	2016	3
48	KICI	2017	3
49	KONI	2010	3
50	KONI	2011	3
51	KONI	2016	3
52	KONI	2017	3
53	LAPD	2010	2
54	LAPD	2011	2
55	LAPD	2016	2
56	LAPD	2017	2
57	LMPI	2010	2
58	LMPI	2011	2
59	LMPI	2016	2
60	LMPI	2017	2
61	LMSH	2010	3
62	LMSH	2011	3
63	LMSH	2016	3
64	LMSH	2017	3
65	LTLS	2010	5
66	LTLS	2011	5
67	LTLS	2016	8
68	LTLS	2017	6
69	MICE	2010	3
70	MICE	2011	3
71	MICE	2016	3
72	MICE	2017	3
73	MIDI	2010	3
74	MIDI	2011	6
75	MIDI	2016	6
76	MIDI	2017	3
77	MKPI	2010	13
78	MKPI	2011	13
79	MKPI	2016	13
80	MKPI	2017	13
81	MLIA	2010	3
82	MLIA	2011	3
83	MLIA	2016	5
84	MLIA	2017	5

No	Kode Perusahaan	Tahun	UDK
85	MNCN	2010	5
86	MNCN	2011	5
87	MNCN	2016	3
88	MNCN	2017	3
89	MTDL	2010	3
90	MTDL	2011	3
91	MTDL	2016	3
92	MTDL	2017	3
93	NIPS	2010	3
94	NIPS	2011	3
95	NIPS	2016	3
96	NIPS	2017	3
97	OCAP	2010	2
98	OCAP	2011	2
99	OCAP	2016	3
100	OCAP	2017	3
101	PGLI	2010	3
102	PGLI	2011	3
103	PGLI	2016	3
104	PGLI	2017	3
105	PNSE	2010	3
106	PNSE	2011	3
107	PNSE	2016	3
108	PNSE	2017	3
109	PRAS	2010	3
110	PRAS	2011	3
111	PRAS	2016	3
112	PRAS	2017	3
113	PSDN	2010	6
114	PSDN	2011	6
115	PSDN	2016	6
116	PSDN	2017	6
117	RALS	2010	4
118	RALS	2011	4
119	RALS	2016	5
120	RALS	2017	5
121	RBMS	2010	3
122	RBMS	2011	3
123	RBMS	2016	4
124	RBMS	2017	4
125	SONA	2010	6
126	SONA	2011	6
127	SONA	2016	7

No	Kode Perusahaan	Tahun	UDK
128	SONA	2017	7
129	TBIG	2010	5
130	TBIG	2011	5
131	TBIG	2016	4
132	TBIG	2017	4
133	TBLA	2010	3
134	TBLA	2011	3
135	TBLA	2016	3
136	TBLA	2017	3
137	TOTL	2010	6
138	TOTL	2011	6
139	TOTL	2016	6
140	TOTL	2017	6
141	ULTJ	2010	3
142	ULTJ	2011	3
143	ULTJ	2016	3
144	ULTJ	2017	3
145	WICO	2010	3
146	WICO	2011	3
147	WICO	2016	3
148	WICO	2017	5
149	YPAS	2010	3
150	YPAS	2011	3
151	YPAS	2016	3
152	YPAS	2017	3

5. Kualitas Auditor (KA)

No	Kode Perusahaan	Tahun	KA
1	APLI	2010	1
2	APLI	2011	1
3	APLI	2016	1
4	APLI	2017	1
5	BAPA	2010	0
6	BAPA	2011	0
7	BAPA	2016	1
8	BAPA	2017	1
9	BMTR	2010	1
10	BMTR	2011	1
11	BMTR	2016	1
12	BMTR	2017	1
13	BTON	2010	1
14	BTON	2011	1
15	BTON	2016	1
16	BTON	2017	1
17	CSAP	2010	1
18	CSAP	2011	1
19	CSAP	2016	1
20	CSAP	2017	1
21	DGIK	2010	1
22	DGIK	2011	1
23	DGIK	2016	0
24	DGIK	2017	0
25	DSFI	2010	1
26	DSFI	2011	1
27	DSFI	2016	1
28	DSFI	2017	1
29	GJTL	2010	1
30	GJTL	2011	1
31	GJTL	2016	1
32	GJTL	2017	1
33	INAI	2010	1
34	INAI	2011	1
35	INAI	2016	1
36	INAI	2017	1
37	JAWA	2010	1
38	JAWA	2011	1
39	JAWA	2016	1
40	JAWA	2017	1
41	JTPE	2010	1

No	Kode Perusahaan	Tahun	KA
42	JTPE	2011	0
43	JTPE	2016	1
44	JTPE	2017	1
45	KICI	2010	1
46	KICI	2011	1
47	KICI	2016	1
48	KICI	2017	1
49	KONI	2010	1
50	KONI	2011	1
51	KONI	2016	1
52	KONI	2017	1
53	LAPD	2010	1
54	LAPD	2011	1
55	LAPD	2016	0
56	LAPD	2017	1
57	LMPI	2010	1
58	LMPI	2011	1
59	LMPI	2016	1
60	LMPI	2017	1
61	LMSH	2010	1
62	LMSH	2011	1
63	LMSH	2016	1
64	LMSH	2017	1
65	LTLS	2010	1
66	LTLS	2011	1
67	LTLS	2016	1
68	LTLS	2017	1
69	MICE	2010	1
70	MICE	2011	1
71	MICE	2016	0
72	MICE	2017	0
73	MIDI	2010	0
74	MIDI	2011	0
75	MIDI	2016	1
76	MIDI	2017	1
77	MKPI	2010	1
78	MKPI	2011	1
79	MKPI	2016	1
80	MKPI	2017	1
81	MLIA	2010	1
82	MLIA	2011	1
83	MLIA	2016	1
84	MLIA	2017	1

No	Kode Perusahaan	Tahun	KA
85	MNCN	2010	1
86	MNCN	2011	1
87	MNCN	2016	1
88	MNCN	2017	1
89	MTDL	2010	1
90	MTDL	2011	1
91	MTDL	2016	1
92	MTDL	2017	1
93	NIPS	2010	0
94	NIPS	2011	0
95	NIPS	2016	0
96	NIPS	2017	0
97	OCAP	2010	0
98	OCAP	2011	0
99	OCAP	2016	0
100	OCAP	2017	0
101	PGLI	2010	0
102	PGLI	2011	0
103	PGLI	2016	1
104	PGLI	2017	0
105	PNSE	2010	1
106	PNSE	2011	0
107	PNSE	2016	1
108	PNSE	2017	1
109	PRAS	2010	0
110	PRAS	2011	1
111	PRAS	2016	0
112	PRAS	2017	0
113	PSDN	2010	1
114	PSDN	2011	1
115	PSDN	2016	1
116	PSDN	2017	1
117	RALS	2010	1
118	RALS	2011	1
119	RALS	2016	1
120	RALS	2017	1
121	RBMS	2010	1
122	RBMS	2011	1
123	RBMS	2016	1
124	RBMS	2017	1
125	SONA	2010	0
126	SONA	2011	0
127	SONA	2016	0

No	Kode Perusahaan	Tahun	KA
128	SONA	2017	0
129	TBIG	2010	1
130	TBIG	2011	1
131	TBIG	2016	1
132	TBIG	2017	1
133	TBLA	2010	0
134	TBLA	2011	0
135	TBLA	2016	0
136	TBLA	2017	0
137	TOTL	2010	1
138	TOTL	2011	1
139	TOTL	2016	1
140	TOTL	2017	1
141	ULTJ	2010	0
142	ULTJ	2011	0
143	ULTJ	2016	1
144	ULTJ	2017	1
145	WICO	2010	1
146	WICO	2011	1
147	WICO	2016	1
148	WICO	2017	1
149	YPAS	2010	1
150	YPAS	2011	1
151	YPAS	2016	1
152	YPAS	2017	1

6. Kepemilikan Institusional (KI)

No	Kode Perusahaan	Tahun	KI
1	APLI	2010	66,66
2	APLI	2011	66,66
3	APLI	2016	58,81
4	APLI	2017	58,80
5	BAPA	2010	95,37
6	BAPA	2011	76,88
7	BAPA	2016	76,89
8	BAPA	2017	52,07
9	BMTR	2010	75,33
10	BMTR	2011	68,08
11	BMTR	2016	54,18
12	BMTR	2017	54,20
13	BTON	2010	79,87
14	BTON	2011	1,67
15	BTON	2016	1,96
16	BTON	2017	1,96
17	CSAP	2010	44,26
18	CSAP	2011	44,27
19	CSAP	2016	35,21
20	CSAP	2017	70,82
21	DGIK	2010	64,4
22	DGIK	2011	64,4
23	DGIK	2016	63,49
24	DGIK	2017	67,01
25	DSFI	2010	64,02
26	DSFI	2011	64,02
27	DSFI	2016	74,03
28	DSFI	2017	74,03
29	GJTL	2010	48,89
30	GJTL	2011	49,70
31	GJTL	2016	49,51
32	GJTL	2017	50,62
33	INAI	2010	65,86
34	INAI	2011	65,86
35	INAI	2016	67,26
36	INAI	2017	67,26
37	JAWA	2010	42,88
38	JAWA	2011	70
39	JAWA	2016	70,51
40	JAWA	2017	86,901
41	JTPE	2010	99

No	Kode Perusahaan	Tahun	KI
42	JTPE	2011	66,77
43	JTPE	2016	65,67
44	JTPE	2017	65,67
45	KICI	2010	75,02
46	KICI	2011	75,02
47	KICI	2016	74,02
48	KICI	2017	42,62
49	KONI	2010	72,36
50	KONI	2011	72,36
51	KONI	2016	72,37
52	KONI	2017	72,37
53	LAPD	2010	63,3
54	LAPD	2011	63,02
55	LAPD	2016	62,23
56	LAPD	2017	62,23
57	LMPI	2010	77,53
58	LMPI	2011	77,53
59	LMPI	2016	83,27
60	LMPI	2017	17,78
61	LMSH	2010	32,22
62	LMSH	2011	32,22
63	LMSH	2016	32,22
64	LMSH	2017	32,22
65	LTLS	2010	63,03
66	LTLS	2011	63,03
67	LTLS	2016	54,05
68	LTLS	2017	53,44
69	MICE	2010	65,71
70	MICE	2011	60,44
71	MICE	2016	44,81
72	MICE	2017	44,81
73	MIDI	2010	84,57
74	MIDI	2011	84,57
75	MIDI	2016	86,72
76	MIDI	2017	86,72
77	MKPI	2010	82,603
78	MKPI	2011	82,603
79	MKPI	2016	76,259
80	MKPI	2017	77,070
81	MLIA	2010	67,25
82	MLIA	2011	67,25
83	MLIA	2016	85,58
84	MLIA	2017	69,94

No	Kode Perusahaan	Tahun	KI
85	MNCN	2010	86,86
86	MNCN	2011	75,02
87	MNCN	2016	62,66
88	MNCN	2017	63,75
89	MTDL	2010	12,32
90	MTDL	2011	25,13
91	MTDL	2016	25,28
92	MTDL	2017	35,83
93	NIPS	2010	37,11
94	NIPS	2011	37,11
95	NIPS	2016	62,37
96	NIPS	2017	62,37
97	OCAP	2010	45
98	OCAP	2011	45
99	OCAP	2016	45
100	OCAP	2017	45
101	PGLI	2010	82,53
102	PGLI	2011	80,98
103	PGLI	2016	54,4
104	PGLI	2017	46,82
105	PNSE	2010	80,73
106	PNSE	2011	80,73
107	PNSE	2016	80,73
108	PNSE	2017	80,73
109	PRAS	2010	45,24
110	PRAS	2011	45,24
111	PRAS	2016	54
112	PRAS	2017	54
113	PSDN	2010	72,1
114	PSDN	2011	72,1
115	PSDN	2016	72,1
116	PSDN	2017	64,33
117	RALS	2010	55,88
118	RALS	2011	55,8
119	RALS	2016	61,14
120	RALS	2017	65,42
121	RBMS	2010	64,43
122	RBMS	2011	24,18
123	RBMS	2016	17,74
124	RBMS	2017	18,05
125	SONA	2010	77,61
126	SONA	2011	78,49
127	SONA	2016	79,67

No	Kode Perusahaan	Tahun	KI
128	SONA	2017	79,67
129	TBIG	2010	76,03
130	TBIG	2011	76,03
131	TBIG	2016	62,52
132	TBIG	2017	54,91
133	TBLA	2010	56,65
134	TBLA	2011	54,28
135	TBLA	2016	51,25
136	TBLA	2017	54,35
137	TOTL	2010	56,5
138	TOTL	2011	56,5
139	TOTL	2016	56,5
140	TOTL	2017	56,5
141	ULTJ	2010	46,62
142	ULTJ	2011	46,62
143	ULTJ	2016	37,1
144	ULTJ	2017	36,86
145	WICO	2010	87,592
146	WICO	2011	87,592
147	WICO	2016	87,59
148	WICO	2017	60
149	YPAS	2010	89,47
150	YPAS	2011	89,469
151	YPAS	2016	89,469
152	YPAS	2017	89,469

7. Komite Audit (KADT)

No	Kode Perusahaan	Tahun	KODT
1	APLI	2010	3
2	APLI	2011	3
3	APLI	2016	3
4	APLI	2017	3
5	BAPA	2010	3
6	BAPA	2011	3
7	BAPA	2016	3
8	BAPA	2017	3
9	BMTR	2010	3
10	BMTR	2011	3
11	BMTR	2016	4
12	BMTR	2017	3
13	BTON	2010	3
14	BTON	2011	3
15	BTON	2016	3
16	BTON	2017	3
17	CSAP	2010	3
18	CSAP	2011	3
19	CSAP	2016	3
20	CSAP	2017	3
21	DGIK	2010	3
22	DGIK	2011	3
23	DGIK	2016	3
24	DGIK	2017	3
25	DSFI	2010	3
26	DSFI	2011	3
27	DSFI	2016	3
28	DSFI	2017	3
29	GJTL	2010	3
30	GJTL	2011	3
31	GJTL	2016	3
32	GJTL	2017	3
33	INAI	2010	3
34	INAI	2011	3
35	INAI	2016	3
36	INAI	2017	3
37	JAWA	2010	3
38	JAWA	2011	3
39	JAWA	2016	3
40	JAWA	2017	3
41	JTPE	2010	3

No	Kode Perusahaan	Tahun	KODT
42	JTPE	2011	3
43	JTPE	2016	3
44	JTPE	2017	3
45	KICI	2010	3
46	KICI	2011	3
47	KICI	2016	3
48	KICI	2017	3
49	KONI	2010	3
50	KONI	2011	3
51	KONI	2016	3
52	KONI	2017	3
53	LAPD	2010	3
54	LAPD	2011	3
55	LAPD	2016	3
56	LAPD	2017	3
57	LMPI	2010	3
58	LMPI	2011	3
59	LMPI	2016	3
60	LMPI	2017	3
61	LMSH	2010	3
62	LMSH	2011	3
63	LMSH	2016	3
64	LMSH	2017	3
65	LTLS	2010	3
66	LTLS	2011	3
67	LTLS	2016	3
68	LTLS	2017	3
69	MICE	2010	3
70	MICE	2011	3
71	MICE	2016	3
72	MICE	2017	3
73	MIDI	2010	3
74	MIDI	2011	3
75	MIDI	2016	3
76	MIDI	2017	3
77	MKPI	2010	4
78	MKPI	2011	4
79	MKPI	2016	4
80	MKPI	2017	4
81	MLIA	2010	3
82	MLIA	2011	3
83	MLIA	2016	3
84	MLIA	2017	3

No	Kode Perusahaan	Tahun	KODT
85	MNCN	2010	3
86	MNCN	2011	4
87	MNCN	2016	4
88	MNCN	2017	4
89	MTDL	2010	3
90	MTDL	2011	3
91	MTDL	2016	3
92	MTDL	2017	3
93	NIPS	2010	3
94	NIPS	2011	3
95	NIPS	2016	3
96	NIPS	2017	3
97	OCAP	2010	3
98	OCAP	2011	3
99	OCAP	2016	3
100	OCAP	2017	3
101	PGLI	2010	3
102	PGLI	2011	3
103	PGLI	2016	3
104	PGLI	2017	3
105	PNSE	2010	3
106	PNSE	2011	3
107	PNSE	2016	3
108	PNSE	2017	3
109	PRAS	2010	3
110	PRAS	2011	3
111	PRAS	2016	3
112	PRAS	2017	3
113	PSDN	2010	3
114	PSDN	2011	3
115	PSDN	2016	3
116	PSDN	2017	3
117	RALS	2010	3
118	RALS	2011	3
119	RALS	2016	3
120	RALS	2017	3
121	RBMS	2010	3
122	RBMS	2011	3
123	RBMS	2016	3
124	RBMS	2017	3
125	SONA	2010	3
126	SONA	2011	3
127	SONA	2016	3

No	Kode Perusahaan	Tahun	KODT
128	SONA	2017	3
129	TBIG	2010	3
130	TBIG	2011	3
131	TBIG	2016	3
132	TBIG	2017	3
133	TBLA	2010	3
134	TBLA	2011	3
135	TBLA	2016	3
136	TBLA	2017	3
137	TOTL	2010	3
138	TOTL	2011	3
139	TOTL	2016	3
140	TOTL	2017	3
141	ULTJ	2010	3
142	ULTJ	2011	3
143	ULTJ	2016	3
144	ULTJ	2017	3
145	WICO	2010	3
146	WICO	2011	3
147	WICO	2016	3
148	WICO	2017	3
149	YPAS	2010	3
150	YPAS	2011	3
151	YPAS	2016	3
152	YPAS	2017	3

8. Kepemilikan Manajerial (KM)

No	Kode Perusahaan	Tahun	KM
1	APLI	2010	13,33
2	APLI	2011	13,33
3	APLI	2016	26,55
4	APLI	2017	26,73
5	BAPA	2010	0,01
6	BAPA	2011	0,01
7	BAPA	2016	0,13
8	BAPA	2017	22,58
9	BMTR	2010	0,88
10	BMTR	2011	0,95
11	BMTR	2016	0,59
12	BMTR	2017	0,76
13	BTON	2010	9,58
14	BTON	2011	9,58
15	BTON	2016	89,45
16	BTON	2017	89,45
17	CSAP	2010	5,39
18	CSAP	2011	5,39
19	CSAP	2016	4,01
20	CSAP	2017	6,56
21	DGIK	2010	2,89
22	DGIK	2011	2,89
23	DGIK	2016	0,3
24	DGIK	2017	0,32
25	DSFI	2010	10,11
26	DSFI	2011	10,11
27	DSFI	2016	0,09
28	DSFI	2017	0,09
29	GJTL	2010	10,08
30	GJTL	2011	10,08
31	GJTL	2016	11,13
32	GJTL	2017	10,13
33	INAI	2010	0,03
34	INAI	2011	0,19
35	INAI	2016	0,71
36	INAI	2017	0,88
37	JAWA	2010	57,12
38	JAWA	2011	1,56
39	JAWA	2016	0,456
40	JAWA	2017	0,363
41	JTPE	2010	1

No	Kode Perusahaan	Tahun	KM
42	JTPE	2011	7,07
43	JTPE	2016	7,3
44	JTPE	2017	7,3
45	KICI	2010	4,60
46	KICI	2011	4,83
47	KICI	2016	4,60
48	KICI	2017	36
49	KONI	2010	5,58
50	KONI	2011	5,58
51	KONI	2016	5,58
52	KONI	2017	5,58
53	LAPD	2010	6,16
54	LAPD	2011	5,04
55	LAPD	2016	13,86
56	LAPD	2017	13,86
57	LMPI	2010	0,02
58	LMPI	2011	0,02
59	LMPI	2016	0,02
60	LMPI	2017	68,28
61	LMSH	2010	25,61
62	LMSH	2011	25,61
63	LMSH	2016	23,7
64	LMSH	2017	20,64
65	LTLS	2010	3,64
66	LTLS	2011	3,64
67	LTLS	2016	2,62
68	LTLS	2017	3,07
69	MICE	2010	6,01
70	MICE	2011	8,3
71	MICE	2016	15,37
72	MICE	2017	15,29
73	MIDI	2010	0,43
74	MIDI	2011	0,43
75	MIDI	2016	0,65
76	MIDI	2017	0,65
77	MKPI	2010	2,846
78	MKPI	2011	2,846
79	MKPI	2016	2,474
80	MKPI	2017	4,951
81	MLIA	2010	0,04
82	MLIA	2011	0,06
83	MLIA	2016	0,03
84	MLIA	2017	8,60

No	Kode Perusahaan	Tahun	KM
85	MNCN	2010	0,42
86	MNCN	2011	0,43
87	MNCN	2016	0,08
88	MNCN	2017	0,09
89	MTDL	2010	10,83
90	MTDL	2011	15,42
91	MTDL	2016	24,28
92	MTDL	2017	0,36
93	NIPS	2010	24,4
94	NIPS	2011	24,45
95	NIPS	2016	6,08
96	NIPS	2017	6,08
97	OCAP	2010	43
98	OCAP	2011	43
99	OCAP	2016	43
100	OCAP	2017	43
101	PGLI	2010	8,46
102	PGLI	2011	9,33
103	PGLI	2016	19,65
104	PGLI	2017	16,76
105	PNSE	2010	12,83
106	PNSE	2011	12,81
107	PNSE	2016	9,44
108	PNSE	2017	9,46
109	PRAS	2010	5,91
110	PRAS	2011	5,91
111	PRAS	2016	5
112	PRAS	2017	5
113	PSDN	2010	18,92
114	PSDN	2011	18,92
115	PSDN	2016	18,92
116	PSDN	2017	18,92
117	RALS	2010	3,66
118	RALS	2011	3,7
119	RALS	2016	3,66
120	RALS	2017	8,73
121	RBMS	2010	1,22
122	RBMS	2011	45,31
123	RBMS	2016	57,1
124	RBMS	2017	57,69
125	SONA	2010	15,84
126	SONA	2011	14,96
127	SONA	2016	10,79

No	Kode Perusahaan	Tahun	KM
128	SONA	2017	11,53
129	TBIG	2010	2,67
130	TBIG	2011	2,67
131	TBIG	2016	1,28
132	TBIG	2017	1,28
133	TBLA	2010	0,10
134	TBLA	2011	0,10
135	TBLA	2016	0,08
136	TBLA	2017	0,08
137	TOTL	2010	12,3
138	TOTL	2011	12,4
139	TOTL	2016	9,85
140	TOTL	2017	9,97
141	ULTJ	2010	17,97
142	ULTJ	2011	17,97
143	ULTJ	2016	11,49
144	ULTJ	2017	33,85
145	WICO	2010	0,001
146	WICO	2011	0,001
147	WICO	2016	0,001
148	WICO	2017	27,593
149	YPAS	2010	0,35
150	YPAS	2011	0,35
151	YPAS	2016	0,35
152	YPAS	2017	0,35

9. Ukuran Perusahaan (SIZE)

No	Kode	Tahun	Total Aset	Ln.Total Aset
1	APLI	2010	302.381.110.626	26,53724874
2	APLI	2011	334.950.548.997	26,5324662
3	APLI	2016	366.010.819.198	26,66989456
4	APLI	2017	410.330.576.602	26,71147203
5	BAPA	2010	134.883.970.713	25,638556
6	BAPA	2011	136.358.827.789	25,72104974
7	BAPA	2016	308.620.387.248	25,912108
8	BAPA	2017	314.468.690.130	25,91085259
9	BMTR	2010	13.481.189	16,47963109
10	BMTR	2011	12.959.942	16,53097342
11	BMTR	2016	1.430.779.475.454	17,01924964
12	BMTR	2017	1.543.216.299.146	17,13675284
13	BTON	2010	69.783.877.404	25,2206341
14	BTON	2011	89.824.014.717	25,4999962
15	BTON	2016	183.116.245.288	25,90105619
16	BTON	2017	177.290.628.918	25,9354895
17	CSAP	2010	1.385.588.393	21,25677859
18	CSAP	2011	1.704.910.741	21,42099333
19	CSAP	2016	3.522.572.851	22,16802256
20	CSAP	2017	4.240.820.320	22,3599802
21	DGIK	2010	1.494.791.050.488	28,30357679
22	DGIK	2011	1.959.238.097.462	28,026827
23	DGIK	2016	2.094.465.627.081	28,07251121
24	DGIK	2017	1.555.022.620.037	28,23029642
25	DSFI	2010	138.808.001.845	25,70802328
26	DSFI	2011	146.168.116.807	25,80918946
27	DSFI	2016	302.252.813.744	26,51845614
28	DSFI	2017	328.714.732.282	26,62425347
29	GJTL	2010	8.877.146	16,15457868
30	GJTL	2011	10.371.567	16,26255463
31	GJTL	2016	17509505	16,7439153
32	GJTL	2017	18697779	16,7164472
33	INAI	2010	470.415.971.203	26,68686423
34	INAI	2011	389.007.411.195	27,02273415
35	INAI	2016	1.330.259.296.537	27,92296839
36	INAI	2017	133.903.241.3455	27,82487306
37	JAWA	2010	823.242.813.613	27,67684381
38	JAWA	2011	1.046.888.776.897	28,29496656
39	JAWA	2016	3.368.151.762.269	28,8222481
40	JAWA	2017	3.291.116.891.878	28,82871887
41	JTPE	2010	160.266.226.837	26,18867052

No	Kode	Tahun	Total Aset	Ln.Total Aset
42	JTPE	2011	236.371.491.237	26,46541783
43	JTPE	2016	886.846.976.750	27,68183947
44	JTPE	2017	1.052.131.760.706	27,64617673
45	KICI	2010	8.427.6874.394	25,17694092
46	KICI	2011	85.942.208.666	25,1939798
47	KICI	2016	133.831.888.816	25,66354401
48	KICI	2017	139.809.135.385	25,73002704
49	KONI	2010	93.116.815.117	25,16404921
50	KONI	2011	84.841.378.260	25,04468993
51	KONI	2016	127.957.085.635	25,50605692
52	KONI	2017	119.437.244.615	25,50501858
53	LAPD	2010	1.325.782.470.197	20,9531914
54	LAPD	2011	1.258.506.325.113	20,8927375
55	LAPD	2016	862.147.232	20,45247118
56	LAPD	2017	762.773.110	20,32504476
57	LMPI	2010	540.513.720.495	27,1349529
58	LMPI	2011	608.920.103.517	27,25399129
59	LMPI	2016	793.093.512.600	27,42075038
60	LMPI	2017	810.364.824.722	27,45015655
61	LMSH	2010	72.830.915.980	25,08253608
62	LMSH	2011	78.200.046.845	25,30842853
63	LMSH	2016	133.782.751.041	25,81596131
64	LMSH	2017	162.828.169.250	25,80568476
65	LTLS	2010	3.081.130	15,09397998
66	LTLS	2011	3.591.139	15,21182901
67	LTLS	2016	5.393.330	15,54864466
68	LTLS	2017	5.658.360	15,56806686
69	MICE	2010	290.724.083.702	26,64170497
70	MICE	2011	371.830.882.852	26,7930816
71	MICE	2016	761.521.834.947	27,46686805
72	MICE	2017	848.612.119.839	27,48389191
73	MIDI	2010	497.279.049.225	14
74	MIDI	2011	1.114.803	14
75	MIDI	2016	3.232.642	15,26508085
76	MIDI	2017	4.261.283	15,40026943
77	MKPI	2010	1.663.732.806.949	28,22887429
78	MKPI	2011	1.818.211.227.559	28,39117127
79	MKPI	2016	5.709.371.372.467	29,51993767
80	MKPI	2017	6.612.200.867.199	29,55205973
81	MLIA	2010	3.238.592.534	22,23449527
82	MLIA	2011	4.532.299.525	22,53469486
83	MLIA	2016	7.125.800.277	22,76754365
84	MLIA	2017	7.723.578.677	22,36936072

No	Kode	Tahun	Total Aset	Ln.Total Aset
85	MNCN	2010	7.641.364	15,91922304
86	MNCN	2011	8.196.543	15,99006112
87	MNCN	2016	14.474.557	16,47155612
88	MNCN	2017	14.239.867	16,52737288
89	MTDL	2010	105.905.4196.506	27,57470682
90	MTDL	2011	945.242.001.932	27,87340656
91	MTDL	2016	3.496.665	15,17031967
92	MTDL	2017	3.876.021	15,26738828
93	NIPS	2010	314.477.779.213	26,54514453
94	NIPS	2011	337.605.715.524	26,82512723
95	NIPS	2016	1.547.720.090	21,29873045
96	NIPS	2017	1.777.956.390	21,36404675
97	OCAP	2010	48.368.317.782	24,76058074
98	OCAP	2011	56.673.963.110	25,1476237
99	OCAP	2016	112.977.651.481	25,17774925
100	OCAP	2017	86.011.706.592	24,98832345
101	PGLI	2010	42.462.999.258	24
102	PGLI	2011	41.784.426.250	24
103	PGLI	2016	65.103.319.418	24,94755469
104	PGLI	2017	68.325.896.841	25,1168678
105	PNSE	2010	290.457.393.369	26,49571793
106	PNSE	2011	321.324.684.601	26,57269743
107	PNSE	2016	432.109.728.581	26,9403419
108	PNSE	2017	501.235.506.230	26,95347375
109	PRAS	2010	420.714.339.156	26,85876303
110	PRAS	2011	461.968.722.867	26,901026
111	PRAS	2016	1.535.656.724.413	28,0988139
112	PRAS	2017	1.596.466.547.662	28,06425943
113	PSDN	2010	353.628.509.667	26,75060741
114	PSDN	2011	414.611.350.180	26,76676861
115	PSDN	2016	620.398.854.182	27,20606232
116	PSDN	2017	653.796.725.408	27,26137652
117	RALS	2010	3.209.210	15,06426034
118	RALS	2011	3.485.982	15,13967496
119	RALS	2016	4.574.904	15,35173434
120	RALS	2017	4.647.009	15,40309583
121	RBMS	2010	119.183.355.777	25,48800985
122	RBMS	2011	117.301.086.414	25,63545894
123	RBMS	2016	191.275.595.985	25,84418782
124	RBMS	2017	167.489.721.098	26,11124657
125	SONA	2010	503.967.841.560	27,15921218
126	SONA	2011	623.872.699.968	27,24174868
127	SONA	2016	1.136.045.185.033	27,66175736

No	Kode	Tahun	Total Aset	Ln.Total Aset
128	SONA	2017	1.031.213.478.568	27,76340903
129	TBIG	2010	1.862.205	15,45962851
130	TBIG	2011	5.176.442	15,74415915
131	TBIG	2016	22.799.671	16,97761571
132	TBIG	2017	23.620.268	17,05793825
133	TBLA	2010	2.786.340.214	15,11054042
134	TBLA	2011	3.651.105.169	15,26116239
135	TBLA	2016	9.293.023	16,34895528
136	TBLA	2017	12.596.824	16,45631536
137	TOTL	2010	1.289.548.788.907	28,09434599
138	TOTL	2011	1.589.349.600.405	28,27151546
139	TOTL	2016	2.846.152.620	21,80526079
140	TOTL	2017	2.950.559.912	21,89979349
141	ULTJ	2010	1.732.701.994.634	28,32746075
142	ULTJ	2011	2.006.595.762.260	28,40997068
143	ULTJ	2016	3.539.995.910.248	15,25988513
144	ULTJ	2017	4.239.200	15,46165449
145	WICO	2010	218.436.559.363	26,08591259
146	WICO	2011	213.288.722.115	25,9690013
147	WICO	2016	217.982.774.634	26,15723507
148	WICO	2017	229.056.622.337	26,74201445
149	YPAS	2010	191.136.146.962	26,02585535
150	YPAS	2011	20.085.6257.619	26,13271937
151	YPAS	2016	279.189.768.587	26,35897525
152	YPAS	2017	280.257.664.992	26,43878867

10. Leverage

No	Kode Perusahaan	Tahun	Leverage
1	APLI	2010	0,0577355292
2	APLI	2011	0,0743966391
3	APLI	2016	0,1445341648
4	APLI	2017	0,1671054301
5	BAPA	2010	0,2486902799
6	BAPA	2011	0,2577343351
7	BAPA	2016	0,1993286138
8	BAPA	2017	0,1251175114
9	BMTR	2010	0,2561430366
10	BMTR	2011	0,1793037443
11	BMTR	2016	0,1130540235
12	BMTR	2017	0,1277450796
13	BTON	2010	0,1566267288
14	BTON	2011	0,1991119206
15	BTON	2016	0,1677820358
16	BTON	2017	0,1336270716
17	CSAP	2010	0,6538700456
18	CSAP	2011	0,6647686705
19	CSAP	2016	0,6180084057
20	CSAP	2017	0,6569918273
21	DGIK	2010	0,4360225835
22	DGIK	2011	0,317053515
23	DGIK	2016	0,2765131315
24	DGIK	2017	0,4044284195
25	DSFI	2010	0,8449563748
26	DSFI	2011	0,7642417651
27	DSFI	2016	0,4525794454
28	DSFI	2017	0,4705677196
29	GJTL	2010	0,4909445217
30	GJTL	2011	0,4557946877
31	GJTL	2016	0,15148307
32	GJTL	2017	0,14184339
33	INAI	2010	0,666161915
34	INAI	2011	0,643496826
35	INAI	2016	0,2833208012
36	INAI	2017	0,1357359093
37	JAWA	2010	0,529046926
38	JAWA	2011	0,3662599864
39	JAWA	2016	0,6096674623
40	JAWA	2017	0,6797024726
41	JTPE	2010	0,320965991

No	Kode Perusahaan	Tahun	Leverage
42	JTPE	2011	0,382953851
43	JTPE	2016	0,2661049755
44	JTPE	2017	0,2339521348
45	KICI	2010	0,0208414859
46	KICI	2011	0,0270262166
47	KICI	2016	0,0162196482
48	KICI	2017	0,0085185143
49	KONI	2010	0,597343849
50	KONI	2011	0,5013253181
51	KONI	2016	0,6922163905
52	KONI	2017	0,676268396
53	LAPD	2010	0,035005248
54	LAPD	2011	0,0883749662
55	LAPD	2016	0,2889656087
56	LAPD	2017	0,325896789
57	LMPI	2010	0,278646781
58	LMPI	2011	0,3511779457
59	LMPI	2016	0,4297444962
60	LMPI	2017	0,4766145241
61	LMSH	2010	0,29918931
62	LMSH	2011	0,284435983
63	LMSH	2016	0,1685496517
64	LMSH	2017	0,0800654381
65	LTLS	2010	0,6939611639
66	LTLS	2011	0,7343460804
67	LTLS	2016	0,4637615846
68	LTLS	2017	0,6264690609
69	MICE	2010	0,1376181395
70	MICE	2011	0,1627163245
71	MICE	2016	0,2439190495
72	MICE	2017	0,2568496647
73	MIDI	2010	0,6380122766
74	MIDI	2011	0,6443415225
75	MIDI	2016	0,7449897132
76	MIDI	2017	0,766261148
77	MKPI	2010	0,0220742999
78	MKPI	2011	0,0223536453
79	MKPI	2016	0,0181077269
80	MKPI	2017	0,0146887715
81	MLIA	2010	0,9960321124
82	MLIA	2011	0,7259411947
83	MLIA	2016	0,6256506262
84	MLIA	2017	0,5197049354

No	Kode Perusahaan	Tahun	Leverage
85	MNCN	2010	0,2607732309
86	MNCN	2011	0,1692444958
87	MNCN	2016	0,3064693652
88	MNCN	2017	0,3101856768
89	MTDL	2010	0,4661950215
90	MTDL	2011	0,3860812649
91	MTDL	2016	0,4161350003
92	MTDL	2017	0,3683386141
93	NIPS	2010	0,5081052489
94	NIPS	2011	0,5778135881
95	NIPS	2016	0,4630718749
96	NIPS	2017	0,4600975991
97	OCAP	2010	0,5350135405
98	OCAP	2011	0,7426887593
99	OCAP	2016	2,0456632328
100	OCAP	2017	2,8532803326
101	PGLI	2010	0,0743804964
102	PGLI	2011	0,1008453905
103	PGLI	2016	0,1109526404
104	PGLI	2017	0,2362870581
105	PNSE	2010	0,2911044563
106	PNSE	2011	0,2275812088
107	PNSE	2016	0,3197403007
108	PNSE	2017	0,2802538778
109	PRAS	2010	0,675897853
110	PRAS	2011	0,6408726798
111	PRAS	2016	0,5396347331
112	PRAS	2017	0,5231120738
113	PSDN	2010	0,051074065
114	PSDN	2011	0,0288933817
115	PSDN	2016	0,0242750407
116	PSDN	2017	0,0291932777
117	RALS	2010	0,189369882
118	RALS	2011	0,2003786602
119	RALS	2016	0,2078558488
120	RALS	2017	0,2054636194
121	RBMS	2010	0,0198417298
122	RBMS	2011	0,015194623
123	RBMS	2016	0,019747787
124	RBMS	2017	0,1790600795
125	SONA	2010	0,2200447593
126	SONA	2011	0,2316734023
127	SONA	2016	0,1814062494

No	Kode Perusahaan	Tahun	Leverage
128	SONA	2017	0,2420245043
129	TBIG	2010	0,0404575189
130	TBIG	2011	0,0322294129
131	TBIG	2016	0,0144258312
132	TBIG	2017	0,0103290835
133	TBLA	2010	0,2713255302
134	TBLA	2011	0,3860509945
135	TBLA	2016	0,6020730305
136	TBLA	2017	0,5339655229
137	TOTL	2010	0,1150639294
138	TOTL	2011	0,1048665173
139	TOTL	2016	0,1042860834
140	TOTL	2017	0,1546747662
141	ULTJ	2010	0,3016628074
142	ULTJ	2011	0,2858143665
143	ULTJ	2016	0,1338620494
144	ULTJ	2017	0,133973788
145	WICO	2010	0,5216197781
146	WICO	2011	0,4635578806
147	WICO	2016	0,3483048552
148	WICO	2017	0,1972539839
149	YPAS	2010	0,3185069444
150	YPAS	2011	0,3042812139
151	YPAS	2016	0,4462758257
152	YPAS	2017	0,5318325392

11. Return On Equity (ROE)

No	Kode Perusahaan	Tahun	ROE
1	APLI	2010	10,75
2	APLI	2011	10,75
3	APLI	2016	9,39
4	APLI	2017	5,57
5	BAPA	2010	16,93
6	BAPA	2011	7,30
7	BAPA	2016	1,68
8	BAPA	2017	10,76
9	BMTR	2010	6,02
10	BMTR	2011	7,21
11	BMTR	2016	1,47
12	BMTR	2017	3,5
13	BTON	2010	11,47
14	BTON	2011	20,74
15	BTON	2016	-4,16
16	BTON	2017	7,36
17	CSAP	2010	7,02
18	CSAP	2011	12,61
19	CSAP	2016	0,05
20	CSAP	2017	0,05
21	DGIK	2010	7,27
22	DGIK	2011	0,83
23	DGIK	2016	-5,12
24	DGIK	2017	0,96
25	DSFI	2010	0,23
26	DSFI	2011	0,19
27	DSFI	2016	3,86
28	DSFI	2017	4,19
29	GJTL	2010	23,6
30	GJTL	2011	15,42
31	GJTL	2016	10,7
32	GJTL	2017	0,8
33	INAI	2010	19,98
34	INAI	2011	24,85
35	INAI	2016	13,78
36	INAI	2017	13,93
37	JAWA	2010	23,22
38	JAWA	2011	16,4
39	JAWA	2016	-21,43
40	JAWA	2017	-23,80
41	JTPE	2010	49

No	Kode Perusahaan	Tahun	ROE
42	JTPE	2011	43
43	JTPE	2016	14
44	JTPE	2017	14
45	KICI	2010	5,10
46	KICI	2011	0,55
47	KICI	2016	1,68
48	KICI	2017	12,52
49	KONI	2010	5,87
50	KONI	2011	11,59
51	KONI	2016	-40,47
52	KONI	2017	-4,82
53	LAPD	2010	0,04
54	LAPD	2011	0,71
55	LAPD	2016	-11,40
56	LAPD	2017	-22,54
57	LMPI	2010	0,7
58	LMPI	2011	1,3
59	LMPI	2016	1,7
60	LMPI	2017	-8,3
61	LMSH	2010	15,71
62	LMSH	2011	19,05
63	LMSH	2016	5,33
64	LMSH	2017	10
65	LTLS	2010	8,52
66	LTLS	2011	7,99
67	LTLS	2016	3,58
68	LTLS	2017	8,01
69	MICE	2010	10,9
70	MICE	2011	11
71	MICE	2016	2,37
72	MICE	2017	10,97
73	MIDI	2010	27
74	MIDI	2011	7,76
75	MIDI	2016	21,90
76	MIDI	2017	11,14
77	MKPI	2010	20
78	MKPI	2011	22
79	MKPI	2016	32,29
80	MKPI	2017	26,22
81	MLIA	2010	-34
82	MLIA	2011	29
83	MLIA	2016	0,56
84	MLIA	2017	2,71

No	Kode Perusahaan	Tahun	ROE
85	MNCN	2010	13,43
86	MNCN	2011	15,66
87	MNCN	2016	14,4
88	MNCN	2017	14,8
89	MTDL	2010	8,50
90	MTDL	2011	10,75
91	MTDL	2016	16,97
92	MTDL	2017	16,20
93	NIPS	2010	8,55
94	NIPS	2011	10,74
95	NIPS	2016	7,80
96	NIPS	2017	5,02
97	OCAP	2010	-7,09
98	OCAP	2011	-25,20
99	OCAP	2016	22,922
100	OCAP	2017	31,299
101	PGLI	2010	0,38
102	PGLI	2011	0,92
103	PGLI	2016	18,05
104	PGLI	2017	38,77
105	PNSE	2010	23,49
106	PNSE	2011	21,53
107	PNSE	2016	-0,24
108	PNSE	2017	9,58
109	PRAS	2010	0,07
110	PRAS	2011	0,28
111	PRAS	2016	-4,42
112	PRAS	2017	-2,45
113	PSDN	2010	7
114	PSDN	2011	6
115	PSDN	2016	11
116	PSDN	2017	-13
117	RALS	2010	13,2
118	RALS	2011	13,3
119	RALS	2016	12,2
120	RALS	2017	11,6
121	RBMS	2010	0,43
122	RBMS	2011	11,13
123	RBMS	2016	-4,15
124	RBMS	2017	8,2
125	SONA	2010	25,62
126	SONA	2011	16,67
127	SONA	2016	-2,49

No	Kode Perusahaan	Tahun	ROE
128	SONA	2017	8,49
129	TBIG	2010	1,16
130	TBIG	2011	30
131	TBIG	2016	0,9
132	TBIG	2017	0,9
133	TBLA	2010	20
134	TBLA	2011	26,2
135	TBLA	2016	18,2
136	TBLA	2017	23,9
137	TOTL	2010	14,46
138	TOTL	2011	19,71
139	TOTL	2016	24,1
140	TOTL	2017	24,31
141	ULTJ	2010	8,25
142	ULTJ	2011	7,22
143	ULTJ	2016	20,34
144	ULTJ	2017	16,91
145	WICO	2010	147,31
146	WICO	2011	116,87
147	WICO	2016	43,69
148	WICO	2017	27,84
149	YPAS	2010	16,11
150	YPAS	2011	11,22
151	YPAS	2016	-7,70
152	YPAS	2017	-11,41

LAMPIRAN 3 :

Hasil Pengujian Menggunakan SPSS

Lampiran Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	152	-2.80	1.23	.0737	.27379
Konvergensi IFRS	152	0	1	.50	.502
Proporsi Dewan Komisaris Independen	152	.20	.75	.3812	.08585
Ukuran Dewan Komisaris	152	2	13	4.03	2.122
Kualitas Auditor	152	0	1	.77	.422
Kepemilikan Institusional	152	1.67	99.00	61.2800	19.50154
Komite Audit	152	3	5	3.07	.274
Kepemilikan Manajerial	152	.00	89.45	11.2696	15.90072
Size	152	14.00	29.55	23.5612	4.72000
Leverage	152	.01	2.85	.3521	.33539
Return On Equity	152	-40.47	147.31	10.7038	19.36784
Valid N (listwise)	152				

PERSAMAAN 1

Uji Regresi Linear Sederhana

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.160 ^a	.026	.019	.15627

a. Predictors: (Constant), Konvergensi IFRS

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.096	1	.096	3.947	.049 ^b
1 Residual	3.663	150	.024		
Total	3.759	151			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Konvergensi IFRS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.107	.018		5.901	.000
Konvergensi IFRS	-.064	.032	-.160	-1.987	.049

a. Dependent Variable: Manajemen Laba

PERSAMAAN 2

Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		152
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.08479587
	Absolute	.108
Most Extreme Differences	Positive	.085
	Negative	-.108
Kolmogorov-Smirnov Z		1.329
Asymp. Sig. (2-tailed)		.059

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Heteroskedastisitas

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.180	.244		.740	.461
Konvergensi IFRS	.040	.084	.121	.477	.634
Proporsi Dewan Komisaris Independen	-.024	.059	-.040	-.407	.685
Ukuran Dewan Komisaris	.014	.032	.046	.439	.661
Kualitas Auditor	.016	.036	.042	.455	.650
Kepemilikan Institusional	.008	.020	.038	.409	.683
Komite Audit	-.080	.147	-.050	-.546	.586
Kepemilikan Manajerial	-.012	.025	-.049	-.463	.644
Konvergensi IFRS*Proporsi Dewan Komisaris Independen	.095	.067	.293	1.418	.158
Konvergensi IFRS*Ukuran Dewan Komisaris	.052	.038	.238	1.376	.171
Konvergensi IFRS*Kualitas Auditor	.013	.052	.030	.253	.801
Konvergensi IFRS*Kepemilikan Institusional	-.013	.010	-.158	-1.280	.203
Konvergensi IFRS*Komite Audit	-.084	.050	-.292	-1.675	.096
Konvergensi IFRS*Kepemilikan Manajerial	.072	.037	.292	1.931	.056
Size	-.026	.055	-.044	-.465	.643
Leverage	-.004	.011	-.034	-.373	.710
Return On Equity	.011	.012	.083	.925	.356

a. Dependent Variable: ABS_RES

3. Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.429	.245		-1.751	.082		
Konvergensi IFRS	.115	.084	.287	1.360	.176	.101	9.854
Proporsi Dewan Komisaris Independen	.118	.059	.165	2.003	.047	.662	1.509
Ukuran Dewan Komisaris	.092	.032	.248	2.858	.005	.601	1.663
Kualitas Auditor	.099	.036	.207	2.738	.007	.787	1.271
Kepemilikan Institusional	.025	.020	.094	1.216	.226	.759	1.317
Komite Audit	.043	.147	.022	.292	.771	.771	1.297
Kepemilikan Manajerial	.040	.025	.142	1.601	.112	.575	1.740
Konvergensi IFRS*Proporsi Dewan Komisaris Independen	-.317	.067	-.809	-4.720	.000	.154	6.513
Konvergensi IFRS*Ukuran Dewan Komisaris	-.135	.038	-.506	-3.521	.001	.219	4.572
Konvergensi IFRS*Kualitas Auditor	-.108	.052	-.201	-2.066	.041	.478	2.093
Konvergensi IFRS*Kepemilikan Institusional	-.024	.010	-.237	-2.316	.022	.431	2.319
Konvergensi IFRS*Komite Audit	-.110	.051	-.314	-2.170	.032	.215	4.649
Konvergensi IFRS*Kepemilikan Manajerial	-.080	.038	-.267	-2.126	.035	.286	3.498
Size	.105	.055	.149	1.898	.060	.729	1.373
Leverage	.021	.011	.147	1.933	.055	.777	1.287
Return On Equity	-.009	.012	-.056	-.742	.460	.805	1.242

a. Dependent Variable: Manajemen Laba

4. Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.625 ^a	.391	.319	.13021	2.008

a. Predictors: (Constant), Return On Equity, Kepemilikan Manajerial, Kualitas Auditor, Proporsi Dewan Komisaris Independen, Konvergensi IFRS*Ukuran Dewan Komisaris, Komite Audit, Kepemilikan Institusional, Size, Leverage, Ukuran Dewan Komisaris, Konvergensi IFRS*Kualitas Auditor, Konvergensi IFRS*Kepemilikan Institusional, Konvergensi IFRS*Kepemilikan Manajerial, Konvergensi IFRS*Proporsi Dewan Komisaris Independen, Konvergensi IFRS*Komite Audit, Konvergensi IFRS

b. Dependent Variable: Manajemen Laba

5. Uji Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.625 ^a	.391	.319	.13021

a. Predictors: (Constant), Return On Equity, Kepemilikan Manajerial, Kualitas Auditor, Proporsi Dewan Komisaris Independen, Konvergensi IFRS*Ukuran Dewan Komisaris, Komite Audit, Kepemilikan Institusional, Size, Leverage, Ukuran Dewan Komisaris, Konvergensi IFRS*Kualitas Auditor, Konvergensi IFRS*Kepemilikan Institusional, Konvergensi IFRS*Kepemilikan Manajerial, Konvergensi IFRS*Proporsi Dewan Komisaris Independen, Konvergensi IFRS*Komite Audit, Konvergensi IFRS

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1.471	16	.092	5.421	.000 ^b
Residual	2.289	135	.017		
Total	3.759	151			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Return On Equity, Kepemilikan Manajerial, Kualitas Auditor, Proporsi Dewan Komisaris Independen, Konvergensi IFRS*Ukuran Dewan Komisaris, Komite Audit, Kepemilikan Institusional, Size, Leverage, Ukuran Dewan Komisaris, Konvergensi IFRS*Kualitas Auditor, Konvergensi IFRS*Kepemilikan Institusional, Konvergensi IFRS*Kepemilikan Manajerial, Konvergensi IFRS*Proporsi Dewan Komisaris Independen, Konvergensi IFRS*Komite Audit, Konvergensi IFRS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.429	.245		-1.751	.082
Konvergensi IFRS	.115	.084	.287	1.360	.176
Proporsi Dewan Komisaris Independen	.118	.059	.165	2.003	.047
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Komite Audit	.043	.147	.022	.292	.771
Kepemilikan Manajerial	.040	.025	.142	1.601	.112
Konvergensi IFRS*Proporsi Dewan Komisaris Independen	-.317	.067	-.809	-4.720	.000
Konvergensi IFRS*Ukuran Dewan Komisaris	-.135	.038	-.506	-3.521	.001
Konvergensi IFRS*Kualitas Auditor	-.108	.052	-.201	-2.066	.041
Konvergensi IFRS*Kepemilikan Institusional	-.024	.010	-.237	-2.316	.022
Konvergensi IFRS*Komite Audit	-.110	.051	-.314	-2.170	.032
Konvergensi IFRS*Kepemilikan Manajerial	-.080	.038	-.267	-2.126	.035
Size	.105	.055	.149	1.898	.060
Leverage	.021	.011	.147	1.933	.055
Return On Equity	-.009	.012	-.056	-.742	.460

a. Dependent Variable: Manajemen Laba